Excise Duty on sugar mills

*79. MISS MABEL REBELLO: Will the Minister of FINANCE be pleased to state:

(a) what slabs of excise duty are being levied on Sugar Mills particularly on Sugar, molasses, press-mud and bagasse;

(b) the excise arrears due to Government from the sugar mills;

(c) in what manner Government propose to recover these revenue dues;

and

(d) whether there is any time limit set for the same?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIGINGEE N. RAMACHANDRAN): (a) Slabs of excise duty being levied on sugar mills is as under:

Commodity	Rate of excise duty	
	Basic excise duty	Additional excise duty
Levy sugar	Rs. 17 per quintal	Rs. 21 per quintal
Free sale sugar	Rs. 34 per qunital	Rs. 37 per quintal
Molasses	Rs. 50 per quintal	Nil
Bagasse	Nil	Nil
Press-Mud	Nil	Nil

(b) The excise arrears due to the Government from the sugar mills Is Rs.69.35 crores approx. except Vadodara Zone.

(c) The recovery of taxes is a continuous process which involves various statutory procedures. These include attachment and sale of movable and immovable properties; charging of interest for late payment; ievy of penalty; etc. Periodical review and monitoring of cases involving arrears are made by the higher authorities from time to time for issuing necessary instructions of expenditing recovery of taxes. Efforts are also made for getting stays vacated and filing urgent hearing petitions in the appellate bodies for deciding the cases on priority basis.

(d) No time limit can be fixed for the recovery of dues as the parties are entitled to appellate / legal remedies against the recovery action and appellate authorities (including courts) often admit appeals, staying wholly or partially, the duties confirmed or fines and penalty imposed by adjudicating authorities.